

MISSION

To regulate Certified Public Accountants, Public Accountants and Practice Units in Connecticut.
To evaluate the qualifications of applicants for the CPA Exam; provide written examination processes and develop needed regulations. To hold hearings and impose disciplinary action thereby protecting the users of services rendered by these Connecticut licensees.

OVERVIEW

The Connecticut State Board of Accountancy regulates and licenses Certified Public Accountants and Certified Public Accountancy firms.

The State Board of Accountancy has six distinct program areas:

- Licensing
- Certification
- Continuing Education
- Quality Review
- Examination
- Regulation
- Enforcement

The board is composed of 9 members appointed by the Governor of the State of Connecticut.

CONTACT US

CONNECTICUT SECRETARY OF THE STATE BOARD OF ACCOUNTANCY



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**STATE OF CONNECTICUT
OFFICE OF THE SECRETARY OF STATE**

STATE BOARD OF ACCOUNTANCY

LICENSING

Each month, after ensuring that all regulatory requirements have been met, the board votes to accept or reject requests for initial certification, licenses, registrations and permits. Each year, the board renews current licenses, registrations and permits to practice public accountancy.

Permit holders, as a condition of renewal, must undergo a peer review to determine compliance with technical standards. Peer review results are reported to the Board for review and action.



QUALITY REVIEW

Firms engaged in attestation and compilation services are required to undergo peer reviews/quality reviews, which are to be reported to the Board.

CONTINUING EDUCATION

All licensees must report 40 hours of continuing education each year. Disclosure forms are received, reviewed and audited for compliance.

EXAMINATION

The board administers the Uniform CPA Examination.

ENFORCEMENT

Allegations of violations are received and investigated. Formal hearings, or settlements, may result in suspension, revocation, reprimand, probation or censure of a respondent's Connecticut certificate, license or permit or the issuance of an Order of Immediate Discontinuance in the case of unauthorized practice and use of title. Civil penalties of up to \$50,000 may be imposed.

CPA CERTIFICATE VS. LICENSE

A Connecticut CPA Certificate does not license the certificate holder to practice certified public accountancy. The certificate holder is entitled to use the title Certified Public Accountant or the acronym CPA under limited circumstance; such as, a professional designation on business cards, letterhead and checks.

A Connecticut CPA License holder is licensed to practice public accountancy. A license holder may hold themselves out as a CPA and engage in the practice of public accountancy, as long as the license remains in good standing with the Connecticut Board of Accountancy, as prescribed by the Board's regulations and statutes. The practice of public accountancy is defined as performing for the public, or offering to perform for the public for a fee by a person or firm.

CPA CERTIFICATE VS. LICENSE CONTINUED

holding themselves out to the public as a licensee one or more types of services involving the use of accounting or auditing skills (§20-279 b (7)).

If you would like to verify licensure status, visit the State Board of Accountancy website.
<http://www.sots.ct.gov/sots>



HOW TO FILE A COMPLAINT

Should you need to file a complaint with our office, a detailed explanation of the process, along with all necessary forms can be found at the link below.

http://www.sots.ct.gov/sots/lib/sots/sboa/sboapdf/complaint_form_final.pdf